

AGGREGATED INFORMATION FOR METROS
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	321 660 861	97 387 804	30,3%	78 530 131	24,4%	175 917 936	54,7%	57 571 992	51,3%	36,4%
Exchange Revenue										
Service charges - Electricity	111 880 374	29 443 947	26,3%	25 066 456	22,4%	54 510 403	48,7%	19 941 607	46,1%	25,7%
Service charges - Water	39 445 635	9 102 500	23,1%	10 669 353	27,0%	19 771 852	50,1%	8 905 019	49,8%	19,8%
Service charges - Waste Water Management	17 608 505	4 365 581	24,8%	5 207 893	29,6%	9 573 473	54,4%	3 966 984	51,2%	31,3%
Service charges - Waste Management	9 537 866	2 646 888	27,8%	2 619 790	27,5%	5 266 678	55,2%	1 863 178	47,2%	40,6%
Sale of Goods and Rendering of Services	4 164 547	846 105	20,3%	440 785	10,6%	1 286 891	30,9%	805 751	38,7%	(45,3%)
Agency services	731 030	159 631	21,8%	187 761	25,7%	347 393	47,5%	170 629	49,3%	10,0%
Interest	984	346	35,2%	41	4,2%	387	39,4%	273	39,0%	(84,9%)
Interest earned from Receivables	3 991 931	2 438 149	61,1%	1 928 353	48,3%	4 366 502	109,4%	(7 649 848)	116,1%	(125,2%)
Interest earned from Current and Non Current Assets	2 351 637	759 511	32,3%	809 187	34,4%	1 568 698	66,7%	625 289	56,5%	29,4%
Dividends	3	22	866,7%	10	393,7%	32	1 260,3%	2	250,0%	326,9%
Rent on Land	500	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 614 916	525 329	20,1%	544 706	20,8%	1 070 034	40,9%	525 048	43,2%	3,7%
Licence and permits	28 539	7 971	27,9%	7 670	26,9%	15 641	54,8%	9 988	99,0%	9,8%
Operational Revenue	2 444 287	575 259	23,5%	896 455	36,7%	1 471 713	60,2%	731 848	45,0%	22,5%
Non-Exchange Revenue										
Property rates	63 757 930	26 428 712	41,5%	9 882 428	15,5%	36 311 140	57,0%	12 682 764	51,8%	(22,1%)
Surcharges and Taxes	1 041 027	168 933	16,2%	318 866	30,6%	487 800	46,9%	114 121	68,6%	179,4%
Fines, penalties and forfeits	3 490 753	734 906	21,1%	851 438	24,4%	1 586 344	45,4%	642 969	35,2%	32,4%
Licences or permits	521 712	120 338	23,1%	137 810	26,4%	258 147	49,5%	116 189	48,7%	18,6%
Transfer and subsidies - Operational	36 738 266	14 183 984	38,6%	12 139 790	33,0%	26 323 773	71,7%	9 576 678	72,1%	26,8%
Interest	1 068 819	356 123	33,3%	900 512	84,3%	1 256 635	117,6%	302 421	100,0%	197,8%
Fuel Levy	15 433 497	4 515 411	29,3%	4 428 363	28,7%	8 943 774	58,0%	3 238 203	45,5%	36,8%
Operational Revenue	118 335	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	85 600	5 245	6,1%	18 106	21,2%	23 351	27,3%	3 926	(3,%)	361,2%
Other Gains	4 604 166	2 913	1,1%	1 474 360	32,0%	1 477 273	32,1%	1 001 954	32,6%	47,1%
Discontinued Operations	-	0	-	-	-	0	-	-	-	-
Operating Expenditure	319 939 549	75 721 376	23,7%	89 739 563	28,0%	165 460 939	51,7%	63 854 647	46,0%	40,5%
Employee related costs	85 188 673	19 073 431	22,4%	22 447 994	26,4%	41 521 425	48,7%	18 597 409	46,5%	20,7%
Remuneration of councillors	1 073 399	258 535	24,1%	274 453	25,6%	532 989	49,7%	217 773	46,1%	26,0%
Bulk purchases - electricity	88 515 446	21 534 021	24,3%	28 150 594	31,8%	49 684 615	56,1%	13 839 496	47,3%	103,4%
Inventory consumed	28 916 283	8 808 184	30,5%	5 634 251	19,5%	14 442 435	49,9%	5 706 930	41,8%	(1,3%)
Debt impairment	26 991 976	4 963 876	18,4%	8 523 507	31,6%	13 487 383	50,0%	1 850 037	34,0%	360,7%
Depreciation and amortisation	19 667 046	3 165 929	16,1%	3 200 881	16,3%	6 366 809	32,4%	4 100 995	46,5%	(21,9%)
Interest	7 336 539	1 545 730	21,1%	2 255 496	30,7%	3 801 226	51,8%	1 978 562	44,0%	14,0%
Contracted services	36 204 168	5 591 142	15,4%	10 273 112	28,4%	15 864 254	43,8%	7 167 291	36,1%	43,3%
Transfers and subsidies	2 144 888	1 481 473	69,1%	1 901 026	88,6%	3 382 499	157,7%	1 908 984	174,5%	(4,4%)
Irrecoverable debts written off	715 706	3 705 168	517,7%	100 233	14,0%	3 805 401	531,7%	3 018 096	58,8%	(96,7%)
Operational costs	18 292 342	4 298 612	23,5%	5 299 137	29,0%	9 597 749	52,5%	3 892 877	47,6%	36,1%
Losses on disposal of Assets	1 525	18 968	1 244,0%	3 009	197,4%	21 977	1 441,4%	2 039	408,2%	47,6%
Other Losses	4 891 557	1 276 307	26,1%	1 675 870	34,3%	2 952 177	60,4%	1 574 158	52,7%	6,5%
Surplus/(Deficit)	1 721 312	21 666 429		(11 209 432)		10 456 997		(6 282 655)		
Transfers and subsidies - capital (monetary allocations)	18 228 006	1 534 872	8,4%	3 128 649	17,2%	4 663 521	25,6%	(3 230 226)	21,3%	(196,9%)
Transfers and subsidies - capital (in-kind)	-	40	-	-	-	40	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	19 949 318	23 201 341		(8 080 783)		15 120 558		(9 512 881)		
Income Tax	76 004	2 312	3,1%	9 069	12,1%	11 380	15,2%	2 196	(3,4%)	313,0%
Surplus/(Deficit) after income tax	19 874 314	23 199 029		(8 089 852)		15 109 178		(9 515 076)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	(6 957)	1 706	(24,5%)	6 071	(87,3%)	7 777	(111,8%)	1 541	5,0%	293,9%
Surplus/(Deficit) attributable to municipality	19 867 357	23 200 736		(8 083 781)		15 116 955		(9 513 535)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	256 945	386 848	151,1%	344 711	134,7%	731 559	285,8%	441 593	265,5%	(21,9%)
Surplus/(Deficit) for the year	20 123 302	23 587 584		(7 739 070)		15 848 514		(9 071 943)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	36 131 555	4 747 738	13,1%	4 646 605	12,9%	9 394 344	26,0%	5 189 256	29,7%	(10,5%)
National Government	16 819 112	2 921 577	17,4%	1 511 595	9,0%	4 433 171	26,4%	2 250 466	37,0%	(32,8%)
Provincial Government	582 199	10 692	1,8%	19 726	3,4%	30 418	5,2%	18 303	4,0%	7,8%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Aget	532 317	77 497	14,6%	158 927	29,9%	236 424	44,4%	163 028	28,0%	(2,5%)
Transfers recognised - capital	17 933 628	3 009 765	16,8%	1 690 247	9,4%	4 700 012	26,2%	2 431 797	34,8%	(30,5%)
Borrowing	10 576 338	1 005 780	9,5%	1 760 788	16,6%	2 766 567	26,2%	1 017 124	22,9%	73,1%
Internally generated funds	7 621 589	732 193	9,6%	1 195 571	15,7%	1 927 764	25,3%	1 740 335	26,8%	(31,3%)
Capital Expenditure Functional	36 185 962	35 175 140	97,2%	(25 741 628)	(71,1%)	9 433 512	26,1%	5 191 785	26,8%	(595,8%)
Municipal governance and administration	3 871 621	14 528 131	375,2%	(13 759 553)	(355,4%)	768 578	19,9%	625 991	560,6%	(2 298,0%)
Executive and Council	443 701	17 888	4,0%	8 206	1,8%	25 893	5,8%	26 449	20,4%	(69,0%)
Finance and administration	3 422 483	14 510 443	424,0%	(13 767 846)	(402,3%)	742 598	21,7%	599 542	594,3%	(2 396,4%)
Internal audit	5 438	-	-	87	1,6%	87	1,6%	-	-	(100,0%)
Community and Public Safety	7 095 881	3 827 725	53,9%	(2 037 561)	(28,7%)	1 790 163	25,2%	910 315	36,6%	(323,8%)
Community and Social Services	711 099	2 362 196	332,2%	(2 240 147)	(315,0%)	122 049	17,2%	52 814	63,2%	(4 341,6%)
Sport And Recreation	625 712	349 275	55,8%	(180 512)	(28,8%)	168 764	27,0%	73 101	72,3%	(346,9%)
Public Safety	478 440	25 064	5,2%	149 175	31,2%	174 239	36,4%	72 632	4,4%	105,4%
Housing	5 079 257	1 019 793	20,1%	286 646	5,6%	1 306 439	25,7%	692 348	32,0%	(58,6%)
Health	201 373	71 395	35,5%	(52 723)	(26,2%)	18 672	9,3%	19 420	36,3%	(371,5%)
Economic and Environmental Services	8 699 613	5 334 105	61,3%	(3 270 412)	(37,6%)	2 063 693	23,7%	1 141 951	(298,7%)	(386,4%)
Planning and Development	1 319 513	1 073 132	81,3%	(739 300)	(56,1%)	333 402	25,3%	244 669	77,0%	(402,3%)
Road Transport	7 116 744	4 036 334	56,7%	(2 380 129)	(33,4%)	1 656 206	23,3%	868 499	(390,9%)	(374,1%)
Environmental Protection	263 355	224 639	85,3%	(150 554)	(57,2%)	74 085	28,1%	28 783	128,4%	(623,1%)
Trading Services	16 244 010	11 429 704	70,4%	(6 718 130)	(41,4%)	4 711 574	29,0%	2 432 151	68,3%	(376,2%)
Energy sources	4 958 106	5 507 279	111,1%	(3 632 555)	(73,3%)	1 874 724	37,8%	899 688	64,4%	(503,8%)
Water Management	4 451 530	3 857 781	86,7%	(2 708 199)	(60,8%)	1 149 582	25,8%	694 182	86,0%	(490,1%)
Waste Water Management	5 980 541	1 486 557	24,9%	(41 151)	(7,%)	1 445 406	24,2%	658 654	50,6%	(106,2%)
Waste Management	853 834	578 087	67,7%	(336 224)	(39,4%)	241 863	28,3%	179 627</		

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	303 686 505	75 109 450	24,7%	54 220 164	17,9%	129 329 615	42,6%	54 218 017	48,6%		
Property rates	61 876 232	15 272 898	24,7%	(40 710)	(1,1%)	15 232 187	24,6%	11 120 040	42,1%	(100,4%)	
Service charges	157 388 552	25 300 460	16,1%	30 143 343	19,2%	55 443 803	35,2%	25 266 469	37,8%		19,3%
Other revenue	28 681 093	22 864 248	79,7%	13 610 238	47,5%	36 474 486	127,2%	10 304 263	(534,1%)		32,1%
Transfers and Subsidies - Operational	35 171 023	8 951 698	25,5%	7 709 966	21,9%	16 661 664	47,4%	5 838 008	39,4%		32,1%
Transfers and Subsidies - Capital	17 294 302	2 278 600	13,2%	2 377 881	13,7%	4 656 480	26,9%	1 495 784	35,1%		59,0%
Interest	3 275 301	441 525	13,5%	419 437	12,8%	860 962	26,3%	193 451	12,1%		116,8%
Dividends	3	22	866,7%	10	393,7%	32	1 260,3%	2	250,0%		326,9%
Payments	(191 736 825)	(58 938 029)	30,7%	(50 095 637)	26,1%	(109 033 666)	56,9%	(19 707 331)	22,3%		154,2%
Suppliers and employees	(185 985 624)	(58 781 925)	31,6%	(48 950 699)	26,3%	(107 732 623)	57,9%	(18 657 969)	22,2%		162,4%
Finance charges	(5 456 411)	(125 474)	2,3%	(1 120 363)	20,5%	(1 245 837)	22,8%	(975 524)	26,2%		14,8%
Transfers and grants	(294 790)	(30 630)	10,4%	(24 575)	8,3%	(55 206)	18,7%	(73 839)	33,1%		(66,7%)
Net Cash from/(used) Operating Activities	111 949 680	16 171 421	14,4%	4 124 527	3,7%	20 295 949	18,1%	34 510 686	161,5%		(88,0%)
Cash Flow from Investing Activities											
Receipts	541 688	(5 855 738)	(1 081,0%)	6 694 906	1 235,9%	839 168	154,9%	(1 734 189)	25,7%		(486,1%)
Proceeds on disposal of PPE	74 768	2 217	3,0%	52	,1%	2 269	3,0%	0	-		32 336,9%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables	(237 184)	348 176	(146,8%)	(49 122)	20,7%	299 054	(126,1%)	(15 196)	79,6%		223,2%
Decrease (increase) in non-current investments	704 104	(6 206 131)	(881,4%)	6 743 976	957,8%	537 845	76,4%	(1 718 993)	79,6%		(492,3%)
Payments	(34 257 850)	(2 222 471)	6,5%	(3 125 564)	9,1%	(5 348 035)	15,6%	(2 550 513)	14,2%		22,5%
Capital assets	(34 257 850)	(2 222 471)	6,5%	(3 125 564)	9,1%	(5 348 035)	15,6%	(2 550 513)	14,2%		22,5%
Net Cash from/(used) Investing Activities	(33 716 162)	(8 078 209)	24,0%	3 569 343	(10,6%)	(4 508 867)	13,4%	(4 284 702)	15,4%		(183,3%)
Cash Flow from/(used) Financing Activities											
Receipts	10 046 225	3 256	-	2 107	-	5 363	,1%	65	-		3 117,3%
Short term loans	-	-	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	10 500 000	-	-	-	-	-	-	71	-		(100,0%)
Increase (decrease) in consumer deposits	(453 775)	3 256	(7,7%)	2 107	(5,5%)	5 363	(1,2%)	(5)	(2%)		(39 236,4%)
Payments	(7 095 464)	(206 546)	2,9%	(1 630 575)	23,0%	(1 837 121)	25,9%	(787 850)	12,8%		107,0%
Repayment of borrowing	(7 095 464)	(206 546)	2,9%	(1 630 575)	23,0%	(1 837 121)	25,9%	(787 850)	12,8%		107,0%
Net Cash from/(used) Financing Activities	2 950 761	(203 290)	(6,9%)	(1 628 468)	(55,2%)	(1 831 758)	(62,1%)	(787 785)	(60,5%)		106,7%
Net Increase/(Decrease) in cash held	81 184 279	7 889 922	9,7%	6 065 402	7,5%	13 955 324	17,2%	29 438 199	636,4%		(79,4%)
Cash/cash equivalents at the year begin:	29 443 102	(393 493)	(1,3%)	29 874 863	101,5%	(393 493)	(1,3%)	58 084 005	59,1%		(48,6%)
Cash/cash equivalents at the year end:	110 627 380	26 947 644	24,4%	36 520 689	33,0%	36 520 689	33,0%	88 325 351	244,1%		(58,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 128 432	7,1%	1 998 386	3,4%	1 996 415	3,4%	50 285 363	86,1%	58 398 596	33,6%	3 725 570	6,4%	44 268 152	75,8%
Trade and Other Receivables from Exchange Transactions - Electricity	5 164 115	22,3%	1 330 301	5,7%	812 876	3,5%	15 851 708	68,4%	23 163 003	13,3%	79 963	3%	5 961 951	25,7%
Receivables from Non-exchange Transactions - Property Rates	5 605 783	15,0%	1 493 177	4,0%	1 287 323	3,4%	28 972 892	77,6%	37 359 174	21,5%	136 530	4%	14 983 624	40,1%
Receivables from Exchange Transactions - Waste Water Management	1 389 257	7,7%	674 477	3,7%	1 060 297	3,4%	15 434 234	85,2%	18 108 266	10,4%	963 755	5,3%	7 989 324	44,1%
Receivables from Exchange Transactions - Waste Management	753 901	6,4%	347 616	2,9%	342 410	2,9%	10 387 528	87,8%	11 831 456	6,8%	444 811	3,8%	4 897 440	41,4%
Receivables from Exchange Transactions - Property Rental Debtors	110 124	4,1%	44 955	1,7%	20 698	0,8%	2 543 033	93,5%	2 718 810	1,6%	-	-	439 808	16,2%
Interest on Arrear Debtor Accounts	931 579	6,6%	502 600	3,6%	474 613	3,4%	12 220 485	86,5%	14 129 277	8,1%	257 030	1,8%	222 771	1,6%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(829 821)	(10,4%)	89 073	1,1%	144 281	1,8%	8 543 829	107,5%	7 947 363	4,6%	46 320	0,6%	717 423	9,0%
Total By Income Source	17 257 371	9,9%	6 480 585	3,7%	5 678 915	3,3%	144 239 073	83,1%	173 655 944	100,0%	5 653 978	3,3%	79 480 493	45,8%
Debtors Age Analysis By Customer Group														
Organs of State	693 069	12,4%	288 695	5,2%	197 058	3,5%	4 399 561	78,9%	5 578 382	3,2%	-	-	419 658	7,5%
Commercial	6 678 076	19,8%	1 585 294	4,7%	1 211 546	3,6%	24 238 190	71,9%	33 713 107	19,4%	7 505	-	1 933 051	5,7%
Households	9 650 383	7,3%	4 581 578	3,4%	4 232 409	3,2%	114 411 750	86,1%	132 876 121	76,5%	5 646 473	4,2%	77 025 539	58,0%
Other	235 643	15,8%	25 019	1,7%	37 901	2,5%	1 189 572	79,9%	1 488 335	,9%	-	-	102 246	6,9%
Total By Customer Group	17 257 371	9,9%	6 480 585	3,7%	5 678 915	3,3%	144 239 073	83,1%	173 655 944	100,0%	5 653 978	3,3%	79 480 493	45,8%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 746 128	65,6%	1 063 608	10,3%	1 081 354	10,5%	1 389 767	13,5%	10 280 857	58,9%
Bulk Water	808 622	83,9%	147 091	15,3%	-	-	7 953	,8%	963 666	5,5%
PAYE deductions	278 829	100,0%	-	-	-	-	-	-	278 829	1,6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	296 267	100,0%	-	-	-	-	-	-	296 267	1,7%
Loan repayments	3 962	100,0%	-	-	-	-	-	-	3 962	-
Trade Creditors	1 881 065	40,0%	641 022	13,6%	193 665	4,1%	1 969 630	41,9%	4 698 906	26,9%
Auditor-General	19 244	99,9%	-	-	-	-	12	,1%	19 255	,1%
Other	654 823	71,3%	38 427	4,2%	12 857	1,4%	212 603	23,1%	918 710	5,3%
Total	10 688 941	61,2%	1 890 149	10,8%	1 287 876	7,4%	3 593 488	20,6%	17 460 453	100,0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	9 415 557	2 667 023	28,3%	2 420 203	25,7%	5 087 227	54,0%	2 026 760	49,6%	19,4%
Exchange Revenue										
Service charges - Electricity	2 614 161	598 847	22,9%	613 676	23,5%	1 212 523	46,4%	542 676	43,0%	13,1%
Service charges - Water	933 423	200 401	21,5%	214 943	23,0%	415 344	44,5%	132 130	39,7%	62,7%
Service charges - Waste Water Management	493 351	153 889	31,2%	132 888	26,9%	286 777	58,1%	102 240	52,5%	30,0%
Service charges - Waste Management	406 053	134 338	33,1%	120 308	29,6%	254 647	62,7%	96 771	51,5%	24,3%
Sale of Goods and Rendering of Services	145 958	34 562	23,7%	31 336	21,5%	65 898	45,1%	27 039	39,2%	15,9%
Agency services	27 261	2 802	10,3%	7 472	27,4%	10 274	37,7%	6 445	16,9%	15,9%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	211 915	99 740	47,1%	98 327	46,4%	198 067	93,5%	71 266	107,8%	38,0%
Interest earned from Current and Non Current Assets	24 054	9 280	38,6%	10 084	41,9%	19 364	80,5%	8 826	54,0%	14,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	23 129	6 488	28,0%	5 522	23,9%	12 010	51,9%	6 209	51,9%	(11,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	84 138	11 593	13,8%	16 615	19,7%	28 208	33,5%	10 393	22,1%	59,9%
Non-Exchange Revenue										
Property rates	2 208 577	661 355	29,9%	463 806	21,0%	1 125 161	50,9%	397 295	50,6%	16,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	20 080	2 272	11,3%	2 347	11,7%	4 619	23,0%	3 042	30,4%	(22,8%)
Licences or permits	17 667	2 793	15,8%	3 866	21,9%	6 659	37,7%	3 386	31,1%	14,2%
Transfer and subsidies - Operational	1 463 862	499 138	34,1%	451 651	30,9%	950 789	65,0%	379 249	55,4%	19,1%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	741 926	247 309	33,3%	247 309	33,3%	494 618	66,7%	239 734	66,7%	3,2%
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2 217	-	52	-	2 269	-	59	-	(12,5%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	9 405 342	2 696 083	28,7%	2 378 425	25,3%	5 074 507	54,0%	2 409 737	54,8%	(1,3%)
Employee related costs	2 894 448	666 636	23,1%	676 246	23,4%	1 342 882	46,6%	619 154	46,6%	9,2%
Remuneration of councillors	74 057	19 880	26,8%	17 260	23,3%	37 141	50,2%	16 765	50,3%	3,0%
Bulk purchases - electricity	2 512 494	689 551	27,4%	488 996	19,5%	1 178 546	46,9%	407 169	49,2%	20,1%
Inventory consumed	286 314	111 281	38,9%	13 619	4,8%	124 901	43,6%	82 907	47,1%	(83,6%)
Debt impairment	1 328 917	331 250	24,9%	331 250	24,9%	662 500	49,9%	302 812	50,0%	9,4%
Depreciation and amortisation	609 619	461 060	75,6%	461 058	75,6%	922 117	151,3%	506 311	148,6%	(8,9%)
Interest	13 567	3 236	23,9%	3 485	25,7%	6 721	49,5%	4 226	17,6%	(17,5%)
Contracted services	903 924	165 767	18,3%	189 954	21,0%	355 721	39,4%	245 868	40,7%	(22,7%)
Transfers and subsidies	154 110	31 659	20,5%	26 346	17,1%	58 004	37,6%	53 318	50,6%	(50,6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	545 352	208 514	38,2%	134 068	24,6%	342 582	62,8%	152 355	57,6%	(12,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	92 540	7 249	7,8%	36 142	39,1%	43 391	46,9%	18 852	48,7%	91,7%
Surplus/(Deficit)	10 215	(29 059)		41 779		12 719		(382 977)		
Transfers and subsidies - capital (monetary allocations)	760 580	32 090	4,2%	171 254	22,5%	203 344	26,7%	144 486	23,8%	18,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	770 796	3 031		213 033		216 064		(238 491)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	770 796	3 031		213 033		216 064		(238 491)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	770 796	3 031		213 033		216 064		(238 491)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	23 123	-	-	-	23 123	-	22 127	-	(100,0%)
Surplus/(Deficit) for the year	770 796	26 153		213 033		239 186		(216 364)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	1 219 326	160 140	13,1%	297 440	24,4%	457 580	37,5%	272 917	18,6%	9,0%
National Government	759 472	100 980	13,3%	200 465	26,4%	301 445	39,7%	167 176	30,8%	19,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	212	-	(212)	-	-	-	98	-	(315,8%)
Transfers recognised - capital	759 472	101 192	13,3%	200 253	26,4%	301 445	39,7%	167 275	30,8%	19,7%
Borrowing	-	-	-	-	-	-	-	1 074	2%	(100,0%)
Internally generated funds	459 854	58 948	12,8%	97 187	21,1%	156 135	34,0%	104 568	25,8%	(7,1%)
Capital Expenditure Functional	1 219 326	160 140	13,1%	297 440	24,4%	457 580	37,5%	272 917	18,6%	9,0%
Municipal governance and administration	118 178	5 929	5,0%	11 545	9,8%	17 473	14,8%	16 521	7,0%	(30,1%)
Executive and Council	1 100	-	-	26	2,3%	26	2,3%	87	10,8%	(70,6%)
Finance and administration	117 078	5 929	5,1%	11 519	9,8%	17 447	14,9%	16 434	7,0%	(29,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	379 038	25 585	6,7%	84 362	22,3%	109 947	29,0%	69 497	31,1%	21,4%
Community and Social Services	45 950	3 436	7,5%	5 510	12,0%	8 945	19,5%	7 761	46,2%	(29,0%)
Sport And Recreation	33 200	1 984	6,0%	12 046	36,3%	14 030	42,3%	8 988	38,8%	34,0%
Public Safety	20 688	82	4%	5 075	24,5%	5 157	24,9%	14 658	70,3%	(65,4%)
Housing	278 200	20 083	7,2%	61 339	22,0%	81 422	29,3%	37 899	25,5%	61,8%
Health	1 000	-	-	393	39,3%	393	39,3%	190	3,8%	106,8%
Economic and Environmental Services	287 386	67 950	23,6%	67 978	23,7%	135 927	47,3%	109 218	36,9%	(37,8%)
Planning and Development	113 550	17 527	15,4%	19 276	17,0%	36 803	32,4%	16 455	25,5%	17,1%
Road Transport	173 837	50 423	29,0%	48 701	28,0%	99 124	57,0%	92 763	39,4%	(47,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	370 624	53 355	14,4%	128 129	34,6%	181 484	49,0%	68 439	8,9%	87,2%
Energy sources	132 820	18 652	14,0%	45 384	34,2%	64 037	48,2%	22 032	18,1%	106,0%
Water Management	100 205	17 275	17,2%	37 101	37,0%	54 376	54,3%	29 509	22,2%	25,7%
Waste Water Management	103 598	16 762	16,2%	41 063	39,6%	57 825	55,8%	16 898	3,2%	143,0%
Waste Management	34 000	665	2,0%	4 580	13,5%	5 246	15,4%	-	-	(100,0%)
Other	64 100	7 323	11,4%	5 426	8,5%	12 749	19,9%	9 241	10,6%	(41,3%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23
--	---------	---------

R thousands	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	8 613 092	2 442 284	28,4%	3 309 542	38,4%	5 751 826	66,8%	2 951 124	73,1%	12,1%
Property rates	1 777 905	350 478	19,7%	363 492	20,4%	713 970	40,2%	447 631	51,7%	(18,8%)
Service charges	3 579 825	731 708	20,4%	759 553	21,2%	1 491 261	41,7%	761 635	51,7%	(3,3%)
Other revenue	1 006 865	648 348	64,4%	1 481 361	147,1%	2 129 708	211,5%	1 178 467	235,5%	25,7%
Transfers and Subsidies - Operational	1 463 862	489 287	33,4%	392 314	26,8%	881 601	60,2%	322 623	51,9%	21,6%
Transfers and Subsidies - Capital	760 580	212 546	27,9%	295 149	38,8%	507 695	66,8%	231 942	69,9%	27,3%
Interest	24 054	9 918	41,2%	17 673	73,5%	27 591	114,7%	8 826	53,7%	100,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(7 466 806)	(2 118 905)	28,4%	(1 776 448)	23,8%	(3 895 354)	52,2%	(1 759 817)	52,7%	,9%
Suppliers and employees	(7 299 129)	(2 082 073)	28,5%	(1 751 637)	24,0%	(3 833 710)	52,5%	(1 705 011)	53,0%	2,7%
Finance charges	(13 567)	(6 202)	45,7%	(236)	1,7%	(6 438)	47,5%	(1 692)	18,1%	(86,1%)
Transfers and grants	(154 110)	(30 630)	19,9%	(24 575)	15,9%	(55 206)	35,8%	(53 114)	50,1%	(53,7%)
Net Cash from/(used) Operating Activities	1 146 286	323 379	28,2%	1 533 093	133,7%	1 856 472	162,0%	1 191 307	211,8%	28,7%
Cash Flow from Investing Activities										
Receipts	-	2 217	-	52	-	2 269	-	0	-	32 336,9%
Proceeds on disposal of PPE	-	2 217	-	52	-	2 269	-	0	-	32 336,9%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 219 326)	(160 140)	13,1%	(297 440)	24,4%	(457 580)	37,5%	(272 917)	18,6%	9,0%
Capital assets	(1 219 326)	(160 140)	13,1%	(297 440)	24,4%	(457 580)	37,5%	(272 917)	18,6%	9,0%
Net Cash from/(used) Investing Activities	(1 219 326)	(157 923)	13,0%	(297 388)	24,4%	(455 311)	37,3%	(272 917)	18,6%	9,0%
Cash Flow from Financing Activities										
Receipts	6 005	788	13,1%	1 115	18,6%	1 903	31,7%	(5)	-	(20 803,2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	6 005	788	13,1%	1 115	18,6%	1 903	31,7%	(5)	(4%)	(20 803,2%)
Payments	(49 141)	(12 993)	26,4%	(3 726)	7,6%	(16 720)	34,0%	(11 973)	38,1%	(68,9%)
Repayment of borrowing	(49 141)	(12 993)	26,4%	(3 726)	7,6%	(16 720)	34,0%	(11 973)	38,1%	(68,9%)
Net Cash from/(used) Financing Activities	(43 136)	(12 205)	28,3%	(2 612)	6,1%	(14 817)	34,3%	(11 978)	(3,5%)	(78,2%)
Net Increase/(Decrease) in cash held	(116 176)	153 250	(131,9%)	1 233 094	(1 061,4%)	1 386 344	(1 193,3%)	906 412	(478,6%)	36,0%
Cash/cash equivalents at the year begin:	808 648	679 818	84,1%	833 069	103,0%	679 818	84,1%	1 573 509	79,0%	(47,1%)
Cash/cash equivalents at the year end:	692 472	833 069	120,3%	2 066 163	298,4%	2 066 163	298,4%	2 479 921	484,1%	(16,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	96 024	4,3%	88 950	3,9%	68 981	3,1%	2 004 314	88,8%	2 258 269	30,9%	-	-	91 009	4,0%
Trade and Other Receivables from Exchange Transactions - Electricity	184 121	20,9%	66 209	7,5%	32 071	3,6%	599 066	68,0%	881 468	12,1%	-	-	254 881	28,9%
Receivables from Non-exchange Transactions - Property Rates	167 531	11,6%	77 802	5,4%	92 288	6,4%	1 108 810	76,7%	1 446 432	19,8%	-	-	215 336	14,9%
Receivables from Exchange Transactions - Waste Water Management	50 276	7,9%	27 867	4,4%	27 464	4,3%	528 324	83,3%	633 931	8,7%	-	-	48 102	7,6%
Receivables from Exchange Transactions - Waste Management	43 673	5,5%	30 664	3,8%	27 192	3,4%	696 960	87,3%	798 488	10,9%	-	-	39 590	5,0%
Receivables from Exchange Transactions - Property Rental Debtors	175	1,4%	169	1,4%	168	1,4%	11 628	95,8%	12 139	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	36 825	3,8%	35 852	3,7%	35 620	3,7%	855 661	88,8%	963 957	13,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 494	4,4%	9 091	3,0%	11 396	3,7%	270 101	88,8%	304 082	4,2%	2	-	13 583	4,5%
Total By Income Source	592 119	8,1%	336 604	4,6%	295 181	4,0%	6 074 864	83,2%	7 298 766	100,0%	2	-	662 500	9,1%
Debtors Age Analysis By Customer Group														
Organs of State	22 526	27,1%	18 207	21,9%	20 181	24,3%	22 265	26,8%	83 180	1,1%	-	-	-	-
Commercial	274 743	18,4%	87 218	5,8%	68 700	4,6%	1 064 686	71,2%	1 495 347	20,5%	2	-	-	-
Households	294 850	5,2%	231 178	4,0%	206 500	3,6%	4 987 912	87,2%	5 720 240	78,4%	-	-	662 500	11,6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	592 119	8,1%	336 604	4,6%	295 181	4,0%	6 074 864	83,2%	7 298 766	100,0%	2	-	662 500	9,1%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	174 281	100,0%	-	-	-	-	-	-	174 281	15,5%
Bulk Water	23 954	100,0%	-	-	-	-	-	-	23 954	2,1%
PAYE deductions	35 432	100,0%	-	-	-	-	-	-	35 432	3,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	37 134	100,0%	-	-	-	-	-	-	37 134	3,3%
Loan repayments	3 962	100,0%	-	-	-	-	-	-	3 962	,4%
Trade Creditors	231 849	67,1%	113 834	32,9%	-	-	-	-	345 683	30,8%
Auditor-General	4 717	100,0%	-	-	-	-	-	-	4 717	,4%
Other	498 651	100,0%	-	-	-	-	-	-	498 651	44,4%
Total	1 009 980	89,9%	113 834	10,1%	-	-	-	-	1 123 814	100,0%

Contact Details

Municipal Manager	Mr Andile Shlahla	043 705 1046
Financial Manager	Mr Ntsikelelo Sigcau	043 705 3329

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	16 055 280	13 402 956	83,5%	(3 967 073)	(24,7%)	9 435 884	58,8%	4 310 857	74,2%	(192,0%)
Exchange Revenue										
Service charges - Electricity	5 159 121	1 466 691	28,4%	1 140 891	22,1%	2 607 583	50,5%	1 562 184	61,1%	(27,0%)
Service charges - Water	2 943 776	553 183	18,8%	483 825	16,4%	1 037 008	35,2%	1 768 512	111,3%	(72,6%)
Service charges - Waste Water Management	837 553	193 195	23,1%	191 462	22,9%	384 657	45,9%	202 636	51,2%	(5,5%)
Service charges - Waste Management	311 829	73 361	23,5%	72 227	23,2%	145 588	46,7%	81 795	55,9%	(11,7%)
Sale of Goods and Rendering of Services	117 720	(14 089)	(12,0%)	21 882	18,6%	7 793	6,6%	(34 227)	(10,1%)	(163,9%)
Agency services	3 716	1 067	28,7%	960	25,8%	2 027	54,6%	1 076	61,6%	(10,8%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	573 984	295 588	51,5%	296 987	51,6%	591 575	103,1%	230 752	101,2%	28,3%
Interest earned from Current and Non Current Assets	208 088	6 839	3,3%	64 224	30,9%	71 062	34,2%	55 863	32,6%	15,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	31 021	9 565	30,8%	13 713	44,2%	23 278	75,0%	7 521	54,6%	82,3%
Licence and permits	18 157	5 601	30,8%	5 628	31,0%	11 230	61,8%	4 656	66,8%	20,9%
Operational Revenue	38 583	7 902	20,5%	7 359	19,1%	15 260	39,6%	8 736	49,2%	(15,8%)
Non-Exchange Revenue										
Property rates	2 980 757	9 927 686	333,1%	(6 974 331)	(234,0%)	2 953 355	99,1%	(66 108)	99,6%	10 449,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	82 843	7 354	8,9%	9 291	11,2%	16 645	20,1%	10 992	28,1%	(15,5%)
Licences or permits	1	-	-	0	35,4%	0	35,4%	0	30,5%	-
Transfer and subsidies - Operational	1 964 652	607 856	30,9%	699 808	35,6%	1 307 664	66,6%	224 978	52,0%	211,1%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	783 478	261 159	33,3%	-	-	261 159	33,3%	251 491	33,3%	(100,0%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	17 272 542	6 404 834	37,1%	2 810 010	16,3%	9 214 844	53,3%	1 796 963	30,2%	56,4%
Employee related costs	4 558 182	881 984	19,3%	1 058 765	23,2%	1 940 749	42,6%	992 769	43,3%	6,6%
Remuneration of councillors	91 089	23 711	26,0%	20 675	22,7%	44 386	48,7%	19 701	47,5%	4,9%
Bulk purchases - electricity	5 632 329	1 784 875	31,7%	1 171 674	20,8%	2 966 550	52,5%	62 796	33,3%	1 765,8%
Inventory consumed	359 733	71 166	19,8%	50 850	14,1%	122 016	33,9%	49 255	40,0%	3,2%
Debt impairment	1 874 177	-	-	-	-	-	-	130 245	10,2%	(100,0%)
Depreciation and amortisation	1 334 327	-	-	-	-	-	-	-	-	-
Interest	128 228	11 694	9,1%	16 444	12,8%	28 139	21,9%	17 023	23,6%	(3,4%)
Contracted services	1 564 811	147 277	9,4%	253 267	16,2%	400 544	25,6%	188 521	21,6%	34,3%
Transfers and subsidies	62 687	3 450	5,5%	6 348	10,1%	9 798	15,6%	37 285	93,8%	(83,0%)
Irrecoverable debts written off	561 361	3 280 250	584,3%	109 400	19,5%	3 389 650	603,8%	130 090	-	(15,9%)
Operational costs	866 955	200 426	23,1%	122 587	14,1%	323 012	37,3%	169 278	37,8%	(27,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	238 662	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 217 262)	6 998 123		(6 777 083)		221 040		2 513 894		
Transfers and subsidies - capital (monetary allocations)	1 434 548	(885)	(1,1%)	23 080	1,6%	22 195	1,5%	81 006	10,5%	(71,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	217 286	6 997 238		(6 754 003)		243 235		2 594 899		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	217 286	6 997 238		(6 754 003)		243 235		2 594 899		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	217 286	6 997 238		(6 754 003)		243 235		2 594 899		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	217 286	6 997 238		(6 754 003)		243 235		2 594 899		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	1 941 550	1 699 488	87,5%	(1 385 557)	(71,4%)	313 931	16,2%	300 736	120,3%	(560,7%)
National Government	1 307 960	1 661 778	127,1%	(1 467 015)	(112,2%)	194 763	14,9%	179 322	232,7%	(918,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agents	40 000	3 547	8,9%	14 751	36,9%	18 298	45,7%	3 953	16,1%	273,1%
Transfers recognised - capital	1 347 960	1 665 325	123,5%	(1 452 264)	(107,7%)	213 061	15,8%	183 275	221,1%	(892,4%)
Borrowing	76 338	4 345	5,7%	7 845	10,3%	12 190	16,0%	48 088	24,2%	(83,7%)
Internally generated funds	517 253	29 818	5,8%	58 862	11,4%	88 680	17,1%	69 373	19,9%	(15,2%)
Capital Expenditure Functional	1 995 957	32 126 890	1 609,6%	(31 773 791)	(1 591,9%)	353 100	17,7%	301 669	61,1%	(10 632,7%)
Municipal governance and administration	243 158	14 314 311	5 886,2%	(14 268 883)	(5 868,2%)	45 429	18,7%	3 635	10 609,8%	(392 618,3%)
Executive and Council	-	17 536	-	(17 536)	-	-	-	222 265,0%	(100,0%)	-
Finance and administration	243 158	14 296 775	5 879,6%	(14 251 347)	(5 861,0%)	45 429	18,7%	3 635	10 601,1%	(392 135,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	128 758	3 233 632	2 511,4%	(3 221 125)	(2 501,7%)	12 506	9,7%	10 173	1 026,9%	(31 764,7%)
Community and Social Services	40 230	2 327 474	5 785,4%	(2 322 334)	(5 772,6%)	5 140	12,8%	2 772	879,7%	(83 876,8%)
Sport And Recreation	51 739	303 295	586,2%	(296 648)	(573,4%)	6 647	12,8%	6 929	596,4%	(4 381,3%)
Public Safety	30 422	(21 624)	(71,1%)	23 327	76,7%	1 703	5,6%	424	(295,2%)	5 402,6%
Housing	4 417	566 250	12 594,8%	(566 250)	(12 594,8%)	-	-	-	(100,0%)	-
Health	1 950	68 236	3 499,3%	(69 219)	(3 549,7%)	(983)	(50,4%)	48	3 845,8%	(145 335,1%)
Economic and Environmental Services	574 965	4 706 636	818,6%	(4 582 422)	(797,0%)	124 214	21,6%	74 824	(5 192,7%)	(6 224,2%)
Planning and Development	54 407	931 825	1 712,7%	(931 825)	(1 712,7%)	-	-	-	1 484,4%	(100,0%)
Road Transport	520 557	3 572 321	686,2%	(3 448 107)	(662,4%)	124 214	23,9%	74 824	(5 995,3%)	(4 708,3%)
Environmental Protection	-	202 491	-	(202 491)	-	0	-	-	(100,0%)	-
Trading Services	1 049 078	9 846 759	938,6%	(9 675 809)	(922,3%)	170 950	16,3%	213 037	622,0%	(4 641,8%)
Energy sources	315 211	4 808 486	1 525,5%	(4 731 934)	(1 501,2%)	76 552	24,3%	67 995	693,5%	(7 059,2%)
Water Management	481 371	3 560 549	739,7%	(3 491 707)	(725,4%)	68 843	14,3%	125 021	667,4%	(2 892,9%)
Waste Water Management	244 716	999 224	408,3%	(973 668)	(397,9%)	25 556	10,4%	20 021	342,4%	(4 963,2%)
Waste Management	7 780	478 499	6 150,4%	(478 499)	(6 150,4%)	-	-	-	8 694,9%	(100,0%)
Other	-	25 552	-	(25 552)	-	-	-	-	-	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	17 513 799	3 880 563	22,2%	(4 139 552)	(23,6%)	(258 989)	(1,5%)	(348 887)	(1,9%)	1 086,5%	
Property rates	5 503 910	3 854 034	70,0%	(10 385 081)	(188,7%)	(6 531 048)	(118,7%)	(348 937)	(9,0%)	2 876,2%	
Service charges	10 874 226	26 427	2%	6 245 631	57,4%	6 272 059	57,7%	-	3%	(100,0%)	
Other revenue	37 436	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational	1 098 227	103	-	(103)	-	-	-	50	-	(305,8%)	
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(13 301 423)	(43 964)	3%	(509 904)	3,8%	(553 868)	4,2%	(997 284)	10,9%	(48,9%)	
Suppliers and employees	(13 301 423)	(43 964)	3%	(509 904)	3,8%	(553 868)	4,2%	(997 284)	10,9%	(48,9%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	4 212 376	3 836 599	91,1%	(4 649 457)	(110,4%)	(812 857)	(19,3%)	(1 346 171)	(9,8%)	245,4%	
Cash Flow from Investing Activities											
Receipts	(53 401)	170 638	(319,5%)	-	-	170 638	(319,5%)	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(53 401)	170 638	(319,5%)	-	-	170 638	(319,5%)	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Capital assets	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(53 401)	170 638	(319,5%)	-	-	170 638	(319,5%)	-	-	-	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	4 158 975	4 007 237	96,4%	(4 649 457)	(111,8%)	(642 219)	(15,4%)	(1 346 171)	(9,8%)	245,4%	
Cash/cash equivalents at the year begin:	967 646	-	-	4 007 237	414,1%	-	-	344 248	-	1 064,1%	
Cash/cash equivalents at the year end:	5 126 621	4 007 237	78,2%	4 172 810	81,4%	4 172 810	81,4%	(1 001 923)	(9,4%)	(516,5%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	441 068	6,4%	323 577	4,7%	307 383	4,5%	5 789 943	84,4%	6 861 970	44,4%	1 711 038	24,9%	40 619 367	591,9%
Trade and Other Receivables from Exchange Transactions - Electricity	335 291	31,7%	88 942	8,4%	44 641	4,2%	590 072	55,7%	1 058 946	6,9%	11 179	1,1%	4 315 983	407,6%
Receivables from Non-exchange Transactions - Property Rates	1 694 030	55,5%	59 753	2,0%	46 312	1,5%	1 253 526	41,1%	3 053 621	19,8%	90 789	3,0%	12 531 686	410,4%
Receivables from Exchange Transactions - Waste Water Management	101 783	8,5%	53 839	4,5%	52 769	4,4%	987 957	82,6%	1 196 349	7,7%	260 313	21,8%	7 385 288	617,3%
Receivables from Exchange Transactions - Waste Management	45 495	7,5%	15 338	2,5%	13 742	2,3%	532 461	87,7%	607 035	3,9%	169 875	28,0%	4 582 415	754,9%
Receivables from Exchange Transactions - Property Rental Debtors	2 567	5,9%	832	1,9%	615	1,4%	39 264	90,7%	43 278	3%	-	-	325 337	751,7%
Interest on Arrear Debtor Accounts	123 603	5,5%	93 321	4,2%	90 148	4,0%	1 925 470	86,2%	2 232 543	14,4%	251 554	11,3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 105	4,3%	5 504	1,4%	12 555	3,1%	364 593	91,2%	399 758	2,6%	45 972	11,5%	-	-
Total By Income Source	2 760 942	17,9%	641 105	4,1%	568 165	3,7%	11 483 287	74,3%	15 453 499	100,0%	2 540 720	16,4%	69 760 075	451,4%
Debtors Age Analysis By Customer Group														
Organs of State	63 306	20,1%	15 407	4,9%	28 779	9,1%	207 568	65,9%	315 059	2,0%	-	-	-	-
Commercial	1 130 408	38,0%	137 888	4,6%	88 310	3,0%	1 614 993	54,4%	2 971 399	19,2%	-	-	-	-
Households	1 567 229	12,9%	488 010	4,0%	451 076	3,7%	9 660 725	79,4%	12 167 041	78,7%	2 540 720	20,9%	69 760 075	573,4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 760 942	17,9%	641 105	4,1%	568 165	3,7%	11 483 287	74,3%	15 453 499	100,0%	2 540 720	16,4%	69 760 075	451,4%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	391 494	100,0%	-	-	-	-	-	-	391 494	22,6%
Bulk Water	17 387	100,0%	-	-	-	-	-	-	17 387	1,0%
PAYE deductions	54 337	100,0%	-	-	-	-	-	-	54 337	3,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	47 601	100,0%	-	-	-	-	-	-	47 601	2,8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	58 817	4,8%	5 511	5%	40	-	1 151 269	94,7%	1 215 637	70,3%
Auditor-General	3 298	100,0%	-	-	-	-	-	-	3 298	2%
Other	-	-	-	-	-	-	-	-	-	-
Total	572 934	33,1%	5 511	3%	40	-	1 151 269	66,6%	1 729 754	100,0%

Contact Details

Municipal Manager	Ms Nxolo Nqwazi	041 506 3209
Financial Manager	Mr S Thys	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	9 311 433	2 669 469	28,7%	1 870 656	20,1%	4 540 125	48,8%	1 782 864	49,1%	4,9%
Exchange Revenue										
Service charges - Electricity	3 584 747	1 034 637	28,9%	742 738	20,7%	1 777 376	49,6%	631 244	45,0%	17,7%
Service charges - Water	1 308 282	285 708	21,8%	307 736	23,5%	593 444	45,4%	277 549	53,6%	10,9%
Service charges - Waste Water Management	520 600	125 793	24,2%	123 953	23,8%	249 747	48,0%	118 502	46,7%	4,6%
Service charges - Waste Management	184 259	45 280	24,6%	45 147	24,5%	90 428	49,1%	42 263	47,7%	6,8%
Sale of Goods and Rendering of Services	64 741	9 250	14,3%	7 187	11,1%	16 437	25,4%	(8 173)	25,3%	(187,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	263 816	140 360	53,2%	147 003	55,7%	287 362	108,9%	97 087	75,5%	51,4%
Interest earned from Current and Non Current Assets	26 401	22 858	86,6%	19 688	74,6%	42 546	161,2%	13 310	96,7%	47,9%
Dividends	3	6	256,0%	-	-	6	256,0%	2	250,0%	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	47 004	9 583	20,4%	9 617	20,5%	19 201	40,8%	5 926	34,5%	62,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	39 788	8 247	20,7%	6 059	15,2%	14 306	36,0%	9 743	40,2%	(37,8%)
Non-Exchange Revenue										
Property rates	1 541 522	403 984	26,2%	396 394	25,7%	800 378	51,9%	379 560	51,9%	4,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30 856	2 948	9,6%	861	2,8%	3 809	12,3%	1 218	14,0%	(29,3%)
Licences or permits	579	368	63,5%	310	53,6%	678	117,1%	341	129,0%	(9,1%)
Transfer and subsidies - Operational	1 230 629	406 552	33,0%	21 817	1,8%	428 369	34,8%	62 516	42,3%	(65,1%)
Interest	52 801	38 810	73,5%	42 145	79,8%	80 955	153,3%	29 346	106,6%	43,6%
Fuel Levy	405 247	135 083	33,3%	-	-	135 083	33,3%	121 145	66,7%	(100,0%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	9 793	-	-	-	-	-	-	991	10,7%	(100,0%)
Other Gains	385	-	-	-	-	-	-	293	80,3%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	8 746 025	2 231 080	25,5%	1 900 545	21,7%	4 131 625	47,2%	2 024 181	52,1%	(6,1%)
Employee related costs	2 447 868	588 350	24,0%	595 285	24,3%	1 183 634	48,4%	576 950	48,2%	3,2%
Remuneration of councillors	76 003	17 075	22,5%	21 154	27,8%	38 228	50,3%	17 269	51,1%	22,5%
Bulk purchases - electricity	2 199 932	897 684	40,8%	498 152	22,6%	1 395 835	63,4%	476 086	57,5%	4,6%
Inventory consumed	632 529	134 503	21,3%	117 369	18,6%	251 872	39,8%	213 365	52,8%	(45,0%)
Debt impairment	1 382 590	345 648	25,0%	345 648	25,0%	691 295	50,0%	272 523	50,0%	26,8%
Depreciation and amortisation	382 449	58 026	15,2%	57 859	15,1%	115 885	30,3%	221 201	127,4%	(73,8%)
Interest	45 314	15 467	34,1%	41 178	90,9%	56 645	125,0%	62 731	103,9%	(34,4%)
Contracted services	676 966	87 314	12,9%	116 758	17,2%	204 072	30,1%	115 198	26,1%	1,4%
Transfers and subsidies	1 845	(3 421)	(185,5%)	8 408	455,8%	4 987	270,4%	-	-	(100,0%)
Irrecoverable debts written off	-	(925)	-	(660)	-	(1 585)	-	(384)	-	71,8%
Operational costs	518 286	91 359	17,6%	99 396	19,2%	190 754	36,8%	68 973	32,5%	44,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	382 242	-	-	0	-	0	-	269	1%	(100,0%)
Surplus/(Deficit)	565 408	438 389		(29 889)		408 501		(241 317)		
Transfers and subsidies - capital (monetary allocations)	951 365	18 097	1,9%	148 212	15,6%	166 310	17,5%	128 579	18,2%	15,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 516 773	456 486		118 324		574 810		(112 738)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 516 773	456 486		118 324		574 810		(112 738)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 516 773	456 486		118 324		574 810		(112 738)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	120 000	30 000	25,0%	30 000	25,0%	60 000	50,0%	30 000	50,0%	-
Surplus/(Deficit) for the year	1 636 773	486 487		148 324		634 811		(82 738)		

Part2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	1 154 487	(32 300)	(2,8%)	181 030	15,7%	148 730	12,9%	196 273	21,2%	(7,8%)
National Government	937 065	(42 629)	(4,5%)	161 591	17,2%	118 962	12,7%	156 038	20,6%	3,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agent	14 300	2 390	16,7%	2 047	14,3%	4 436	31,0%	3 277	36,5%	(37,6%)
Transfers recognised - capital	951 365	(40 239)	(4,2%)	163 637	17,2%	123 398	13,0%	159 316	20,8%	2,7%
Borrowing	-	-	-	-	-	-	-	2 944	-	(100,0%)
Internally generated funds	203 122	7 939	3,9%	17 392	8,6%	25 331	12,5%	34 013	19,4%	(48,9%)
Capital Expenditure Functional	1 154 487	(32 300)	(2,8%)	181 030	15,7%	148 730	12,9%	196 273	21,2%	(7,8%)
Municipal governance and administration	47 022	7 346	15,6%	7 234	15,4%	14 580	31,0%	2 944	21,7%	145,7%
Executive and Council	7 000	-	-	-	-	-	-	-	-	-
Finance and administration	40 022	7 346	18,4%	7 234	18,1%	14 580	36,4%	2 944	26,8%	145,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	355 942	2 795	,8%	52 560	14,8%	55 355	15,6%	36 325	13,3%	44,7%
Community and Social Services	2 500	-	-	-	-	-	-	-	-	-
Sport And Recreation	24 734	-	-	1 065	4,3%	1 065	4,3%	605	6,9%	76,0%
Public Safety	3 014	-	-	-	-	-	-	-	-	-
Housing	325 694	2 795	,9%	51 496	15,8%	54 290	16,7%	35 720	14,3%	44,2%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	292 741	(22 113)	(7,6%)	46 884	16,0%	24 771	8,5%	91 634	32,2%	(48,8%)
Planning and Development	54 551	3 521	6,5%	3 474	6,4%	6 994	12,8%	9 937	20,1%	(65,0%)
Road Transport	238 190	(25 633)	(10,8%)	43 410	18,2%	17 777	7,5%	81 697	34,2%	(46,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	454 782	(20 328)	(4,5%)	74 351	16,3%	54 024	11,9%	65 370	19,4%	13,7%
Energy sources	207 936	13 470	6,5%	30 194	14,5%	43 664	21,0%	39 006	25,0%	(22,6%)
Water Management	162 297	2 612	1,6%	17 289	10,7%	19 901	12,3%	22 563	16,9%	(23,4%)
Waste Water Management	68 800	(36 409)	(52,9%)	26 868	39,1%	(9 541)	(13,9%)	3 801	11,0%	606,9%
Waste Management	15 750	-	-	-	-	-	-	-	-	-
Other	4 000	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
--	---------	---------

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	9 585 205	4 016 883	41,9%	3 709 862	38,7%	7 726 746	80,6%	2 891 769	69,7%	28,3%	
Property rates	1 307 345	207 525	15,9%	207 042	15,8%	414 567	31,7%	217 896	29,0%	(6,0%)	
Service charges	3 837 372	1 028 568	26,8%	970 293	25,3%	1 998 861	52,1%	892 705	35,7%	8,7%	
Other revenue	2 232 090	2 081 924	93,3%	2 231 518	100,0%	4 313 443	193,2%	1 499 230	566,9%	48,8%	
Transfers and Subsidies - Operational	1 230 629	403 398	32,8%	7 940	0,6%	411 338	33,4%	705	9,4%	1 026,2%	
Transfers and Subsidies - Capital	951 365	272 228	28,6%	273 460	28,7%	545 688	57,4%	267 921	52,8%	2,1%	
Interest	26 401	23 233	88,0%	19 609	74,3%	42 842	162,3%	13 310	96,7%	47,3%	
Dividends	3	6	256,0%	-	-	6	256,0%	2	250,0%	(100,0%)	
Payments	(7 461 129)	(1 704 725)	22,8%	(2 257 325)	30,3%	(3 962 050)	53,1%	(1 496 976)	83,7%	50,8%	
Suppliers and employees	(7 459 285)	(1 704 725)	22,9%	(2 257 325)	30,3%	(3 962 050)	53,1%	(1 496 976)	87,1%	50,8%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(1 845)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	2 124 075	2 312 158	108,9%	1 452 538	68,4%	3 764 695	177,2%	1 394 793	55,2%	4,1%	
Cash Flow from Investing Activities											
Receipts	9 793	(9)	(1,%)	25	,3%	16	,2%	34	,2%	(27,0%)	
Proceeds on disposal of PPE	9 793	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	(9)	-	25	-	16	-	34	2%	(27,0%)	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(1 154 487)	32 300	(2,8%)	(181 030)	15,7%	(148 730)	12,9%	(196 273)	21,2%	(7,8%)	
Capital assets	(1 154 487)	32 300	(2,8%)	(181 030)	15,7%	(148 730)	12,9%	(196 273)	21,2%	(7,8%)	
Net Cash from/(used) Investing Activities	(1 144 694)	32 291	(2,8%)	(181 005)	15,8%	(148 714)	13,0%	(196 239)	21,4%	(7,8%)	
Cash Flow from Financing Activities											
Receipts	4 087	(1 520)	(37,2%)	979	23,9%	(541)	(13,2%)	-	(3,7%)	(100,0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	4 087	(1 520)	(37,2%)	979	23,9%	(541)	(13,2%)	-	(3,7%)	(100,0%)	
Payments	(161 857)	(4 717)	2,9%	(73 997)	45,7%	(78 714)	48,6%	(66 626)	48,5%	11,1%	
Repayment of borrowing	(161 857)	(4 717)	2,9%	(73 997)	45,7%	(78 714)	48,6%	(66 626)	48,5%	11,1%	
Net Cash from/(used) Financing Activities	(157 770)	(6 237)	4,0%	(73 018)	46,3%	(79 256)	50,2%	(66 626)	48,9%	9,6%	
Net Increase/(Decrease) in cash held	821 612	2 338 212	284,6%	1 198 514	145,9%	3 536 725	430,5%	1 131 928	68,9%	5,9%	
Cash/cash equivalents at the year begin:	740 533	1 242 772	167,8%	3 580 983	483,6%	1 242 772	167,8%	2 636 879	745,4%	35,8%	
Cash/cash equivalents at the year end:	1 562 145	3 580 983	229,2%	4 779 497	306,0%	4 779 497	306,0%	3 768 807	110,8%	26,8%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	217 317	6,2%	72 109	2,0%	71 183	2,0%	3 167 947	89,8%	3 528 566	33,5%	-	-	493 860	14,0%
Trade and Other Receivables from Exchange Transactions - Electricity	160 224	16,0%	20 946	2,1%	27 120	2,7%	794 599	79,2%	1 002 890	9,5%	-	-	89 619	8,9%
Receivables from Non-exchange Transactions - Property Rates	188 803	8,4%	68 722	3,0%	70 484	3,1%	1 927 566	85,5%	2 255 575	21,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	68 959	6,8%	25 918	2,6%	25 166	2,5%	892 378	88,1%	1 012 421	9,6%	-	-	44 638	4,4%
Receivables from Exchange Transactions - Waste Management	25 791	5,6%	10 330	2,2%	9 868	2,1%	416 736	90,1%	462 725	4,4%	-	-	32 361	7,0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	117 647	5,9%	56 920	2,9%	55 837	2,8%	1 752 603	88,4%	1 983 006	18,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 785	2,3%	3 255	1,1%	4 490	1,5%	278 145	95,0%	292 675	2,8%	-	-	30 817	10,5%
Total By Income Source	785 527	7,5%	258 199	2,5%	264 148	2,5%	9 229 974	87,6%	10 537 848	100,0%	-	-	691 295	6,6%
Debtors Age Analysis By Customer Group														
Organs of State	114 586	7,0%	44 866	2,7%	47 258	2,9%	1 437 736	87,4%	1 644 436	15,6%	-	-	15 409	,9%
Commercial	297 870	15,2%	55 933	2,9%	58 071	3,0%	1 547 534	79,0%	1 959 409	18,6%	-	-	-	-
Households	373 070	5,4%	157 410	2,3%	158 819	2,3%	6 244 703	90,1%	6 934 003	65,8%	-	-	675 887	9,7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	785 527	7,5%	258 199	2,5%	264 148	2,5%	9 229 974	87,6%	10 537 848	100,0%	-	-	691 295	6,6%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	184 297	100,0%	-	-	-	-	-	-	184 297	41,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	35 701	100,0%	-	-	-	-	-	-	35 701	8,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	54 789	100,0%	-	-	-	-	-	-	54 789	12,4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31 890	18,9%	102 743	61,0%	4 044	2,4%	29 715	17,6%	168 393	38,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	306 677	69,2%	102 743	23,2%	4 044	,9%	29 715	6,7%	443 179	100,0%

Contact Details

Municipal Manager	Ms Ngaka Rosina Dumasile	051 405 8621
Financial Manager	Mr Lutanyani Denge (Acting)	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	51 287 747	14 559 214	28,4%	13 606 725	26,5%	28 165 939	54,9%	12 868 778	149,4%	5,7%	
Property rates	7 357 629	1 763 725	24,0%	1 900 483	25,8%	3 664 209	49,8%	1 804 441	45,0%	5,3%	
Service charges	31 487 776	7 705 245	24,5%	6 539 170	20,8%	14 244 415	45,2%	7 486 722	51,3%	(12,7%)	
Other revenue	3 739 946	2 180 546	58,3%	2 385 911	63,8%	4 566 457	122,1%	1 381 832	(14,3%)	72,7%	
Transfers and Subsidies - Operational	5 682 639	2 251 236	39,6%	1 850 903	32,6%	4 102 139	72,2%	1 576 864	34,1%	17,4%	
Transfers and Subsidies - Capital	2 926 713	613 433	21,0%	891 585	30,5%	1 505 019	51,4%	580 551	65,6%	53,6%	
Interest	93 044	45 014	48,4%	38 661	41,6%	83 675	89,9%	38 367	572,2%	,8%	
Dividends	-	15	-	10	-	25	-	-	-	(100,0%)	
Payments	(47 436 916)	(15 044 938)	31,7%	(13 391 859)	28,2%	(28 436 797)	59,9%	(12 486 880)	80,2%	7,2%	
Suppliers and employees	(45 897 135)	(15 044 938)	32,8%	(13 391 859)	29,2%	(28 436 797)	62,0%	(12 466 154)	80,1%	7,4%	
Finance charges	(1 539 781)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	(20 725)	(95,3%)	(100,0%)	
Net Cash from/(used) Operating Activities	3 850 832	(485 724)	(12,6%)	214 865	5,6%	(270 858)	(7,0%)	381 898	11,3%	(43,7%)	
Cash Flow from Investing Activities											
Receipts	749 379	13 403	1,8%	(2)	-	13 401	1,8%	759	2,1%	(100,3%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(2 041)	350	(17,1%)	(2)	,1%	347	(17,0%)	(2)	4%	9,7%	
Decrease (increase) in non-current investments	751 420	13 054	1,7%	-	-	13 054	1,7%	761	2,1%	(100,0%)	
Payments	(2 767 670)	(217 658)	7,9%	(486 154)	17,6%	(703 811)	25,4%	(637 645)	26,2%	(23,8%)	
Capital assets	(2 767 670)	(217 658)	7,9%	(486 154)	17,6%	(703 811)	25,4%	(637 645)	26,2%	(23,8%)	
Net Cash from/(used) Investing Activities	(2 018 291)	(204 254)	10,1%	(486 156)	24,1%	(690 410)	34,2%	(636 887)	22,9%	(23,7%)	
Cash Flow from/(used) Financing Activities											
Receipts	75 796	-	-	-	-	-	-	71	-	(100,0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	71	-	(100,0%)	
Increase (decrease) in consumer deposits	75 796	-	-	-	-	-	-	-	-	-	
Payments	(1 725 931)	(85 867)	5,0%	(355 148)	20,6%	(441 015)	25,6%	-	-	(100,0%)	
Repayment of borrowing	(1 725 931)	(85 867)	5,0%	(355 148)	20,6%	(441 015)	25,6%	-	-	(100,0%)	
Net Cash from/(used) Financing Activities	(1 650 135)	(85 867)	5,2%	(355 148)	21,5%	(441 015)	26,7%	71	-	(501 176,9%)	
Net Increase/(Decrease) in cash held	182 406	(775 845)	(425,3%)	(626 439)	(343,4%)	(1 402 284)	(768,8%)	(254 917)	14,3%	145,7%	
Cash/cash equivalents at the year begin:	1 721 143	(1 448)	(,1%)	1 237 526	71,9%	(1 448)	(,1%)	(1 556 780)	67,5%	(179,5%)	
Cash/cash equivalents at the year end:	1 903 548	338 356	17,8%	826 118	43,4%	826 118	43,4%	(1 811 697)	9,7%	(145,6%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	594 849	7,2%	313 523	3,8%	418 756	5,0%	6 985 312	84,0%	8 312 440	34,3%	1 999 052	24,0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 393 533	43,3%	380 738	11,8%	81 809	2,5%	1 362 124	42,3%	3 218 204	13,3%	66 228	2,1%	-	-
Receivables from Non-exchange Transactions - Property Rates	592 715	12,0%	224 729	4,5%	200 574	4,1%	3 931 469	79,4%	4 949 488	20,4%	42 799	,9%	-	-
Receivables from Exchange Transactions - Waste Water Management	234 667	9,6%	105 089	4,3%	132 567	5,4%	1 977 259	80,7%	2 449 582	10,1%	699 760	28,6%	-	-
Receivables from Exchange Transactions - Waste Management	117 550	6,2%	59 695	3,2%	94 546	5,0%	1 612 935	85,6%	1 884 726	7,8%	270 388	14,3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 452	1,2%	4 937	1,7%	4 960	1,7%	274 908	95,4%	288 258	1,2%	-	-	-	-
Interest on Arrear Debtor Accounts	102 410	4,2%	97 736	4,0%	97 550	4,0%	2 158 677	87,9%	2 456 373	10,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	43 314	6,2%	22 031	3,1%	19 519	2,8%	618 760	87,9%	703 624	2,9%	-	-	-	-
Total By Income Source	3 082 492	12,7%	1 208 477	5,0%	1 050 281	4,3%	18 921 445	78,0%	24 262 695	100,0%	3 078 227	12,7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	75 043	42,5%	25 189	14,3%	15 107	8,6%	61 036	34,6%	176 376	,7%	-	-	-	-
Commercial	1 738 108	31,1%	453 730	8,1%	160 233	2,9%	3 240 081	57,9%	5 592 152	23,0%	-	-	-	-
Households	1 239 544	6,9%	717 594	4,0%	865 547	4,8%	15 230 530	84,4%	18 053 215	74,4%	3 078 227	17,1%	-	-
Other	29 797	6,8%	11 964	2,7%	9 594	2,1%	389 797	88,4%	440 953	1,8%	-	-	-	-
Total By Customer Group	3 082 492	12,7%	1 208 477	5,0%	1 050 281	4,3%	18 921 445	78,0%	24 262 695	100,0%	3 078 227	12,7%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 872 590	100,0%	-	-	-	-	-	-	4 872 590	91,3%
Bulk Water	453 088	100,0%	-	-	-	-	-	-	453 088	8,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	11 229	100,0%	-	-	-	-	-	-	11 229	,2%
Other	-	-	-	-	-	-	-	-	-	-
Total	5 336 907	100,0%	-	-	-	-	-	-	5 336 907	100,0%

Contact Details

Municipal Manager	Dr Imogen Mashazi	011 999 0761
Financial Manager	Mr Kagiso Leruta	011 999 1542

Source Local Government Database

1. All figures in this report are unaudited.

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	70 991 036	21 596 401	30,4%	22 244 228	31,3%	43 840 629	61,8%	18 653 767	58,6%	19,2%	
Property rates	14 889 119	3 459 456	23,2%	3 651 937	24,5%	7 111 393	47,8%	3 261 454	51,1%	12,0%	
Service charges	36 255 075	9 037 158	24,9%	9 067 147	25,0%	18 104 305	49,9%	8 567 039	49,2%	5,8%	
Other revenue	7 964 737	5 075 800	63,7%	6 082 114	76,4%	11 157 914	140,1%	4 662 758	122,6%	30,4%	
Transfers and Subsidies - Operational	8 281 453	3 118 463	37,7%	2 459 014	29,7%	5 577 477	67,3%	1 695 946	56,5%	45,0%	
Transfers and Subsidies - Capital	3 208 307	815 178	25,4%	902 568	28,1%	1 717 746	53,5%	400 586	44,3%	125,3%	
Interest	392 345	90 346	23,0%	81 448	20,8%	171 793	43,8%	65 984	38,3%	23,4%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(56 616 470)	(22 690 441)	40,1%	(19 037 091)	33,6%	(41 727 532)	73,7%	(17 965 133)	72,9%	6,0%	
Suppliers and employees	(54 306 537)	(22 571 169)	41,6%	(17 916 965)	33,0%	(40 488 134)	74,6%	(16 991 302)	75,3%	5,4%	
Finance charges	(2 171 098)	(119 272)	5,5%	(1 120 127)	51,6%	(1 239 399)	57,1%	(973 831)	36,1%	15,0%	
Transfers and grants	(138 835)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	14 374 565	(1 094 040)	(7,6%)	3 207 136	22,3%	2 113 096	14,7%	688 633	9,0%	365,7%	
Cash Flow from Investing Activities											
Receipts	(846 676)	71 020	(8,4%)	(2)	-	71 018	(8,4%)	(615)	-	(99,7%)	
Proceeds on disposal of PPE	5 582	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(64 663)	5 370	(8,3%)	(2)	-	5 368	(8,3%)	(615)	5%	(99,7%)	
Decrease (increase) in non-current investments	(787 795)	65 650	(8,3%)	-	-	65 650	(8,3%)	-	-	-	
Payments	(7 642 206)	-	-	-	-	-	-	-	-	-	
Capital assets	(7 642 206)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(8 488 882)	71 020	(8%)	(2)	-	71 018	(8%)	(615)	-	(99,7%)	
Cash Flow from Financing Activities											
Receipts	2 500 000	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	2 500 000	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(2 800 606)	(102 969)	3,7%	(1 197 703)	42,8%	(1 300 672)	46,4%	(695 918)	21,2%	72,1%	
Repayment of borrowing	(2 800 606)	(102 969)	3,7%	(1 197 703)	42,8%	(1 300 672)	46,4%	(695 918)	21,2%	72,1%	
Net Cash from/(used) Financing Activities	(300 606)	(102 969)	34,3%	(1 197 703)	398,4%	(1 300 672)	432,7%	(695 918)	42,2%	72,1%	
Net Increase/(Decrease) in cash held	5 585 077	(1 125 989)	(20,2%)	2 009 431	36,0%	883 442	15,8%	(7 900)	24,5%	(25 534,4%)	
Cash/cash equivalents at the year begin:	4 449 510	(2 314 635)	(52,0%)	(3 307 310)	(74,3%)	(2 314 635)	(52,0%)	(1 271 580)	(5,4%)	160,1%	
Cash/cash equivalents at the year end:	10 034 587	(3 767 045)	(37,5%)	677 149	6,7%	677 149	6,7%	(476 333)	(4,8%)	(242,2%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	784 884	4,2%	605 389	3,2%	514 541	2,7%	16 823 413	89,8%	18 728 227	32,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	713 885	8,2%	385 466	4,4%	355 961	4,1%	7 233 858	83,3%	8 689 170	14,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	756 019	6,2%	558 488	4,6%	461 016	3,8%	10 457 235	85,5%	12 232 758	21,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	394 490	4,5%	316 615	3,6%	253 638	2,9%	7 895 130	89,1%	8 559 873	15,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	173 474	3,4%	134 028	2,6%	120 141	2,3%	4 708 402	91,7%	5 136 045	8,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(4 804)	(,5%)	9 440	,9%	9 651	1,0%	986 516	98,6%	1 000 803	1,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(321 474)	(8,6%)	56 757	1,5%	75 135	2,0%	3 915 412	105,1%	3 725 831	6,4%	-	-	-	-
Total By Income Source	2 496 474	4,3%	2 066 183	3,5%	1 790 083	3,1%	52 019 966	89,1%	58 372 707	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	27 542	1,6%	43 248	2,5%	30 289	1,7%	1 636 230	94,2%	1 737 310	3,0%	-	-	-	-
Commercial	568 976	6,8%	380 026	4,5%	321 190	3,8%	7 113 333	84,8%	8 383 524	14,4%	-	-	-	-
Households	1 899 957	3,9%	1 642 909	3,4%	1 438 604	3,0%	43 270 403	89,7%	48 251 873	82,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 496 474	4,3%	2 066 183	3,5%	1 790 083	3,1%	52 019 966	89,1%	58 372 707	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 157 194	63,3%	241 508	13,2%	24 907	1,4%	404 027	22,1%	1 827 636	80,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	174 176	39,8%	38 427	8,8%	12 857	2,9%	212 603	48,5%	438 063	19,3%
Total	1 331 370	58,8%	279 935	12,4%	37 764	1,7%	616 630	27,2%	2 265 699	100,0%

Contact Details

Municipal Manager	Mr Floyd Brink	011 407 7333
Financial Manager	Mr Tobogo Moraka	011 628 4612

Source Local Government Database

1. All figures in this report are unaudited.

R thousands	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	37 879 765	10 926 465	28,8%	3 404 583	9,0%	14 331 048	37,8%	3 170 726	40,2%	7,4%
Property rates	9 145 798	802	-	3 889 213	42,5%	3 890 016	42,5%	878 643	35,1%	342,6%
Service charges	17 530 197	15 426	1%	-	-	15 426	1%	1 979 944	43,3%	(100,0%)
Other revenue	3 128 665	10 907 807	348,6%	(484 745)	(15,5%)	10 423 062	333,1%	24 395	55,9%	(2 087,1%)
Transfers and Subsidies - Operational	5 081 769	2 430	-	-	-	2 430	-	222 422	36,8%	(100,0%)
Transfers and Subsidies - Capital	2 022 392	-	-	114	-	-	-	-	24,3%	(100,0%)
Interest	970 943	-	-	-	-	-	-	65 322	10,2%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	36 716 524	(3 559 209)	(9,7%)	-	-	(3 559 209)	(9,7%)	3 724 553	(25,9%)	(100,0%)
Suppliers and employees	36 716 524	(3 559 209)	(9,7%)	-	-	(3 559 209)	(9,7%)	3 724 553	(25,9%)	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	74 596 289	7 367 256	9,9%	3 404 583	4,6%	10 771 838	14,4%	6 895 279	85,0%	(50,6%)
Cash Flow from Investing Activities										
Receipts	(877 838)	73 153	(8,3%)	4	-	73 157	(8,3%)	573 840	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	4	-	4	-	10 137	-	(100,0%)
Decrease (increase) in non-current investments	(877 838)	73 153	(8,3%)	-	-	73 153	(8,3%)	563 702	-	(100,0%)
Payments	(2 349 139)	-	-	-	-	-	-	(142 218)	12,3%	(100,0%)
Capital assets	(2 349 139)	-	-	-	-	-	-	(142 218)	12,3%	(100,0%)
Net Cash from/(used) Investing Activities	(3 226 977)	73 153	(2,3%)	4	-	73 157	(2,3%)	431 622	10,7%	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	4 348	-	-	-	4 348	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	4 348	-	-	-	4 348	-	-	-	-
Payments	382 913	-	-	-	-	-	-	-	-	-
Repayment of borrowing	382 913	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	382 913	4 348	1,1%	-	-	4 348	1,1%	-	-	-
Net Increase/(Decrease) in cash held	71 752 226	7 444 757	10,4%	3 404 587	4,7%	10 849 343	15,1%	7 326 900	120,1%	(53,5%)
Cash/cash equivalents at the year begin:	1 266 166	-	-	15 080 119	1 191,0%	-	-	16 540 595	70,3%	(8,8%)
Cash/cash equivalents at the year end:	73 018 392	13 511 804	18,5%	12 060 041	16,5%	12 060 041	16,5%	23 867 495	131,7%	(49,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	595 248	11,3%	176 363	3,4%	142 177	2,7%	4 343 873	82,6%	5 257 660	26,8%	15 480	3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	352 260	15,8%	61 628	2,8%	46 843	2,1%	1 764 258	79,3%	2 224 989	11,4%	2 556	1%	-	-
Receivables from Non-exchange Transactions - Property Rates	671 629	17,9%	101 094	2,7%	97 441	2,6%	2 883 200	76,8%	3 753 363	19,1%	2 942	1%	-	-
Receivables from Exchange Transactions - Waste Water Management	163 331	15,2%	37 587	3,5%	31 303	2,9%	839 827	78,3%	1 072 047	5,5%	3 682	3%	-	-
Receivables from Exchange Transactions - Waste Management	162 191	11,6%	35 843	2,6%	29 258	2,1%	1 166 535	83,7%	1 393 826	7,1%	4 548	3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	428 334	8,7%	172 595	3,5%	156 940	3,2%	4 178 399	84,6%	4 936 269	25,2%	5 476	1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(680 019)	(70,5%)	5 475	,6%	(6 304)	(,7%)	1 645 600	170,6%	964 752	4,9%	345	-	-	-
Total By Income Source	1 692 974	8,6%	590 584	3,0%	497 657	2,5%	16 821 691	85,8%	19 602 907	100,0%	35 029	,2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	32 697	8,1%	38 631	9,6%	(2 954)	(,7%)	333 632	83,0%	402 007	2,1%	-	-	-	-
Commercial	149 694	3,3%	91 152	2,0%	126 389	2,8%	4 211 926	92,0%	4 579 162	23,4%	7 503	2%	-	-
Households	1 510 582	10,3%	460 801	3,2%	374 222	2,6%	12 276 132	84,0%	14 621 738	74,6%	27 526	2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 692 974	8,6%	590 584	3,0%	497 657	2,5%	16 821 691	85,8%	19 602 907	100,0%	35 029	,2%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 123 466	24,1%	1 063 608	22,8%	1 081 354	23,2%	1 389 767	29,8%	4 658 195	75,8%
Bulk Water	314 192	67,0%	147 091	31,3%	-	-	7 953	1,7%	469 237	7,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	279 041	27,8%	176 578	17,6%	163 212	16,3%	384 618	38,3%	1 003 449	16,3%
Auditor-General	-	-	-	-	-	-	12	100,0%	12	-
Other	15 022	100,0%	-	-	-	-	-	-	15 022	,2%
Total	1 731 721	28,2%	1 387 278	22,6%	1 244 566	20,3%	1 782 350	29,0%	6 145 914	100,0%

Contact Details

Municipal Manager	Mr Johann Mettler	012 358 4901
Financial Manager	Mr Nthabiseng Mokete	012 358 8100

Source Local Government Database

1. All figures in this report are unaudited.

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities	52 960 970	2 427 549	4,6%	1 743 655	3,3%	4 171 204	7,9%	1 918 987	8,8%	(9,1%)	
Receipts											
Property rates	10 120 000	2 449 983	24,2%	2 038 986	20,1%	4 488 968	44,4%	2 209 605	43,7%	(7,7%)	
Service charges	26 486 599	(35 564)	(1,1%)	(298 560)	(1,1%)	(334 124)	(1,3%)	(255 222)	(9%)	17,0%	
Other revenue	5 645 186	13 130	2,3%	3 511	,1%	16 642	,3%	(35 395)	(9%)	(109,9%)	
Transfers and Subsidies - Operational	5 489 687	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Capital	4 648 786	-	-	-	-	-	-	-	-	-	
Interest	570 712	-	-	(282)	-	(282)	-	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(47 629 689)										
Suppliers and employees	(46 635 053)	-	-	-	-	-	-	-	-	-	
Finance charges	(994 636)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	5 331 281	2 427 549	45,5%	1 743 655	32,7%	4 171 204	78,2%	1 918 987	76,4%	(9,1%)	
Cash Flow from Investing Activities	46 331	8 933	19,3%	(49 844)	(107,6%)	(40 911)	(88,3%)	(24 751)	(20,5%)	101,4%	
Receipts											
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	46 331	8 933	19,3%	(49 844)	(107,6%)	(40 911)	(88,3%)	(24 751)	(20,5%)	101,4%	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(8 090 153)										
Capital assets	(8 090 153)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(8 043 822)	8 933	(1,1%)	(49 844)	,6%	(40 911)	,5%	(24 751)	,8%	101,4%	
Cash Flow from Financing Activities	1 500 000										
Receipts											
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	1 500 000	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(980 685)										
Repayment of borrowing	(980 685)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	519 315										
Net Increase/(Decrease) in cash held	(2 193 226)	2 436 482	(111,1%)	1 693 812	(77,2%)	4 130 294	(188,3%)	1 894 236	651,7%	(10,6%)	
Cash/cash equivalents at the year begin:	8 991 705	-	-	2 436 482	27,1%	2 107 599	-	2 107 599	-	15,6%	
Cash/cash equivalents at the year end:	6 798 479	2 436 482	35,8%	4 130 294	60,8%	4 130 294	60,8%	4 001 836	78,3%	3,2%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	761 860	7,2%	331 112	3,1%	381 283	3,6%	9 131 148	86,1%	10 605 402	37,7%	-	-	3 063 916	28,9%
Trade and Other Receivables from Exchange Transactions - Electricity	1 152 535	26,3%	250 456	5,7%	157 576	3,6%	2 818 916	64,4%	4 379 483	15,6%	-	-	1 301 469	29,7%
Receivables from Non-exchange Transactions - Property Rates	697 258	9,6%	295 184	4,1%	230 778	3,2%	6 012 348	83,1%	7 235 569	25,7%	-	-	2 236 602	30,9%
Receivables from Exchange Transactions - Waste Water Management	117 268	6,7%	64 327	3,7%	49 954	2,9%	1 515 722	86,7%	1 747 271	6,2%	-	-	511 297	29,3%
Receivables from Exchange Transactions - Waste Management	70 583	8,6%	38 045	4,6%	28 110	3,4%	686 928	83,4%	823 665	2,9%	-	-	243 073	29,5%
Receivables from Exchange Transactions - Property Rental Debtors	26 056	6,5%	18 499	4,6%	11 847	2,9%	346 120	86,0%	402 522	1,4%	-	-	114 471	28,4%
Interest on Arrear Debtor Accounts	39 792	5,5%	8 625	1,2%	3 075	,4%	674 708	92,9%	726 201	2,6%	-	-	222 771	30,7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	147 368	6,7%	46 488	2,1%	62 808	2,8%	1 958 204	88,4%	2 214 869	7,9%	-	-	673 023	30,4%
Total By Income Source	3 012 722	10,7%	1 052 735	3,7%	925 430	3,3%	23 144 095	82,3%	28 134 983	100,0%			8 366 623	29,7%
Debtors Age Analysis By Customer Group														
Organs of State	237 855	19,4%	78 234	6,4%	35 948	2,9%	877 103	71,4%	1 229 140	4,4%	-	-	404 249	32,9%
Commercial	1 283 218	19,5%	303 565	4,6%	321 246	4,9%	4 681 539	71,0%	6 589 568	23,4%	-	-	1 933 051	29,3%
Households	1 444 103	7,2%	666 764	3,3%	564 544	2,8%	17 447 929	86,7%	20 122 340	71,5%	-	-	5 927 078	29,5%
Other	47 546	24,5%	5 172	2,7%	3 693	1,9%	137 524	70,9%	193 935	,7%	-	-	102 246	52,7%
Total By Customer Group	3 012 722	10,7%	1 052 735	3,7%	925 430	3,3%	23 144 095	82,3%	28 134 983	100,0%			8 366 623	29,7%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	153 360	100,0%	-	-	-	-	-	-	153 360	34,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	156 743	100,0%	-	-	-	-	-	-	156 743	34,9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	123 194	88,6%	848	,6%	1 463	1,1%	-	-	139 028	31,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	433 296	96,5%	848	,2%	1 463	,3%	13 523	3,0%	449 131	100,0%

Contact Details

Municipal Manager	Mr Thompson Bongumusa Mbhele (Known As M	031 311 2132
Financial Manager	Mr Sandile Mnguni	031 311 1101

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	58 890 332	14 956 844	25,4%	16 131 957	27,4%	31 088 801	52,8%	13 515 185	50,9%	19,4%
Exchange Revenue										
Service charges - Electricity	19 641 146	5 491 269	28,0%	4 650 384	23,7%	10 141 653	51,6%	3 775 993	50,4%	23,2%
Service charges - Water	4 434 349	1 038 043	23,4%	1 301 496	29,4%	2 339 539	52,8%	1 020 089	48,3%	27,6%
Service charges - Waste Water Management	2 278 048	524 110	23,0%	588 995	25,9%	1 113 105	48,9%	528 006	48,5%	11,6%
Service charges - Waste Management	1 424 214	342 528	24,1%	336 952	23,7%	679 479	47,7%	323 920	46,7%	4,0%
Sale of Goods and Rendering of Services	600 668	149 422	24,9%	205 051	34,1%	354 472	59,0%	159 463	64,1%	28,6%
Agency services	285 197	61 899	21,7%	75 515	26,5%	137 414	48,2%	69 714	50,2%	8,3%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	286 756	81 946	28,6%	77 152	26,9%	159 098	55,5%	68 611	48,8%	12,4%
Interest earned from Current and Non Current Assets	1 197 802	404 750	33,8%	376 173	31,4%	780 923	65,2%	343 403	57,0%	9,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	583 050	160 195	27,5%	174 503	29,9%	334 698	57,4%	157 685	52,4%	10,7%
Licence and permits	185	92	49,5%	89	47,8%	180	97,4%	52	69,6%	69,6%
Operational Revenue	476 518	179 169	37,6%	143 627	30,1%	322 796	67,7%	131 875	76,6%	8,9%
Non-Exchange Revenue										
Property rates	11 852 008	2 987 278	25,2%	2 960 157	25,0%	5 947 435	50,2%	2 849 383	49,9%	3,9%
Surcharges and Taxes	365 452	93 023	25,5%	93 351	25,5%	186 374	51,0%	-	-	(100,0%)
Fines, penalties and forfeits	1 251 676	482 743	38,6%	676 494	54,0%	1 159 237	92,6%	551 142	80,0%	22,7%
Licences or permits	76 655	10 535	13,7%	12 095	15,8%	22 630	29,5%	9 879	29,1%	22,4%
Transfer and subsidies - Operational	6 800 560	2 034 984	29,9%	2 079 411	30,5%	4 114 395	60,4%	1 638 387	54,1%	26,9%
Interest	89 165	34 290	38,5%	31 872	35,7%	66 162	74,2%	28 852	67,5%	10,5%
Fuel Levy	2 639 290	879 763	33,3%	879 763	33,3%	1 759 526	66,7%	888 909	66,7%	(1,0%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	59 393	-	-	5 674	9,6%	5 674	9,6%	0	-	1 767 414,3%
Other Gains	4 539 200	806	-	1 463 203	32,2%	1 464 010	32,3%	969 822	31,7%	50,9%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	59 383 837	11 431 154	19,2%	15 452 204	26,0%	26 883 358	45,3%	13 122 236	44,3%	17,8%
Employee related costs	18 484 599	3 975 041	21,5%	4 917 427	26,6%	8 892 468	48,1%	4 527 652	46,8%	8,6%
Remuneration of councillors	190 901	50 780	26,6%	38 950	20,4%	89 730	47,0%	38 340	48,4%	1,6%
Bulk purchases - electricity	14 099 100	3 224 059	22,9%	3 164 747	22,4%	6 388 806	45,3%	2 590 495	45,3%	22,2%
Inventory consumed	5 990 005	339 077	5,7%	1 873 139	31,3%	2 212 216	36,9%	1 332 998	37,4%	40,5%
Debt impairment	2 321 520	392 515	16,9%	537 143	23,1%	929 658	40,0%	-	-	(100,0%)
Depreciation and amortisation	3 534 701	866 719	24,5%	871 692	24,7%	1 738 411	49,2%	804 693	49,5%	8,3%
Interest	945 367	195 935	20,7%	195 813	20,7%	391 748	41,4%	175 205	40,6%	11,8%
Contracted services	9 415 476	1 300 932	13,8%	2 728 688	29,0%	4 029 620	42,8%	2 199 191	40,0%	24,1%
Transfers and subsidies	340 743	66 345	19,5%	79 488	23,3%	145 833	42,8%	59 016	35,3%	34,7%
Irrecoverable debts written off	150 544	225 129	149,5%	84 908	56,4%	310 038	205,9%	591 725	47,6%	(85,7%)
Operational costs	3 350 241	793 737	23,7%	769 900	23,0%	1 563 637	46,7%	671 371	44,7%	14,7%
Losses on disposal of Assets	754	216	28,7%	436	57,8%	652	86,5%	1 174	158,3%	(62,8%)
Other Losses	559 886	669	,1%	189 871	33,9%	190 540	34,0%	130 375	34,8%	45,6%
Surplus/(Deficit)	(493 505)	3 525 690		679 754		4 205 444		392 949		
Transfers and subsidies - capital (monetary allocations)	2 776 159	363 108	13,1%	762 428	27,5%	1 125 536	40,5%	410 482	30,7%	85,7%
Transfers and subsidies - capital (in-kind)	-	40	-	-	-	40	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 282 654	3 888 838		1 442 182		5 331 020		803 430		
Income Tax	(7 916)	2 312	(28,2%)	8 767	(110,7%)	11 078	(140,0%)	2 196	5,5%	299,3%
Surplus/(Deficit) after income tax	2 290 570	3 886 526		1 433 415		5 319 941		801 235		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	(6 957)	1 706	(24,5%)	6 071	(87,3%)	7 777	(111,8%)	1 541	5,0%	293,9%
Surplus/(Deficit) attributable to municipality	2 283 614	3 888 233		1 439 486		5 327 718		802 776		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 283 614	3 888 233		1 439 486		5 327 718		802 776		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	11 034 869	1 175 807	10,7%	2 344 512	21,2%	3 520 319	31,9%	1 359 348	28,8%	72,5%
National Government	2 660 223	345 243	13,0%	738 377	27,8%	1 083 620	40,7%	391 083	30,6%	88,8%
Provincial Government	30 135	1 416	4,7%	1 560	5,2%	2 975	9,9%	1 902	61,8%	(18,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Aget	85 801	16 450	19,2%	22 491	26,2%	38 941	45,4%	17 497	30,4%	28,5%
Transfers recognised - capital	2 776 159	363 108	13,1%	762 428	27,5%	1 125 536	40,5%	410 482	30,7%	85,7%
Borrowing	6 500 000	583 454	9,0%	1 156 513	17,8%	1 739 966	26,8%	327 213	23,0%	253,4%
Internally generated funds	1 758 710	229 245	13,0%	425 571	24,2%	654 816	37,2%	621 654	31,0%	(31,5%)
Capital Expenditure Functional	11 034 869	1 175 807	10,7%	2 344 512	21,2%	3 520 319	31,9%	1 360 943	28,8%	72,3%
Municipal governance and administration	1 570 015	178 141	11,3%	397 650	25,3%	575 790	36,7%	177 914	23,4%	123,5%
Executive and Council	1 676	114	6,8%	593	35,4%	707	42,2%	1 938	13,8%	(69,4%)
Finance and administration	1 564 181	178 027	11,4%	396 969	25,4%	574 996	36,8%	175 976	23,5%	125,6%
Internal audit	4 159	-	-	87	2,1%	87	2,1%	-	-	(100,0%)
Community and Public Safety	1 501 963	168 622	11,2%	409 026	27,2%	577 648	38,5%	226 297	33,3%	80,7%
Community and Social Services	98 550	7 286	7,4%	14 665	14,9%	21 951	22,3%	21 405	50,5%	(31,5%)
Sport And Recreation	307 321	24 241	7,9%	25 042	8,1%	49 282	16,0%	19 870	26,1%	26,0%
Public Safety	307 134	21 480	7,0%	107 590	35,0%	129 070	42,0%	28 043	21,9%	283,7%
Housing	761 558	114 216	15,0%	254 966	33,5%	369 182	48,5%	152 285	35,7%	67,4%
Health	27 400	1 400	5,1%	6 764	24,7%	8 163	29,8%	4 694	19,4%	44,1%
Economic and Environmental Services	2 286 395	218 491	9,6%	480 822	21,0%	699 313	30,6%	266 979	23,5%	80,1%
Planning and Development	205 026	14 606	7,1%	28 282	13,8%	42 888	20,9%	29 986	31,1%	(5,7%)
Road Transport	1 854 510	182 195	9,8%	406 604	21,9%	588 800	31,7%	215 501	22,0%	88,7%
Environmental Protection	226 859	21 690	9,6%	45 936	20,2%	67 626	29,8%	21 491	30,5%	113,7%
Trading Services	5 619 194	604 109	10,8%	1 051 318	18,7%	1 655 427	29,5%	687 849	31,6%	52,8%
Energy sources	1 181 388	158 151	13,4%	313 670	26,6%	471 821	39,9%	234 350	38,0%	33,8%
Water Management	1 060 718	102 090	9,6%	224 598	21,2%	326 688	30,8%	174 471	34,0%	28,7%
Waste Water Management	2 980 384	270 086	9,1%	421 542	14,1%	691 628	23,2%	188 854	24,2%	123,2%
Waste Management	396 705	73 782	18,6%	91 508	23,1%	165 291	41,7%	90 173	32,4%	1,5%
Other	57 301	6 443	11,2%	5 696	9,9%	12 139	21,2%	1 904	11,8%	199,1%

Part 3: Cash Receipts and Payments

	2023/24	2022/23
--	---------	---------

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	54 854 891	15 260 090	27,8%	10 341 122	18,9%	25 601 212	46,7%	12 111 754	52,3%	(14,6%)	
Property rates	11 774 525	3 186 895	27,1%	(1 706 783)	(14,5%)	1 480 212	12,6%	2 649 307	51,5%	(164,4%)	
Service charges	27 337 481	6 791 493	24,8%	6 860 108	25,1%	13 651 601	49,9%	5 833 645	50,7%	17,6%	
Other revenue	4 926 167	1 956 692	39,7%	1 910 568	38,8%	3 867 260	78,5%	1 592 977	70,6%	19,9%	
Transfers and Subsidies - Operational	6 842 756	2 686 782	39,3%	2 999 897	43,8%	5 686 678	83,1%	2 019 398	58,8%	48,6%	
Transfers and Subsidies - Capital	2 776 159	365 214	13,2%	15 004	.5%	380 218	13,7%	14 784	42,7%	1,5%	
Interest	1 197 802	273 015	22,8%	262 328	21,9%	535 343	44,7%	1 642	.1%	15 872,3%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(48 540 916)	(13 775 846)	28,4%	(13 123 009)	27,0%	(26 898 855)	55,4%	11 274 207	(54,1%)	(216,4%)	
Suppliers and employees	(47 803 586)	(13 775 846)	28,8%	(13 123 009)	27,5%	(26 898 855)	56,3%	11 274 207	(54,1%)	(216,4%)	
Finance charges	(737 329)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	6 313 975	1 484 244	23,5%	(2 781 887)	(44,1%)	(1 297 642)	(20,6%)	23 385 960	980,6%	(111,9%)	
Cash Flow from Investing Activities											
Receipts	1 514 101	(6 195 093)	(409,2%)	6 744 674	445,5%	549 581	36,3%	(2 283 455)	(368,9%)	(395,4%)	
Proceeds on disposal of PPE	59 393	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(163 610)	162 895	(99,6%)	697	(,4%)	163 592	(100,0%)	0	(,3%)	141 364,1%	
Decrease (increase) in non-current investments	1 618 317	(6 357 988)	(392,9%)	6 743 976	416,7%	385 989	23,9%	(2 283 456)	(263,7%)	(395,3%)	
Payments	(11 034 869)	(1 876 974)	17,0%	(2 160 940)	19,6%	(4 037 914)	36,6%	(1 301 460)	33,2%	66,0%	
Capital assets	(11 034 869)	(1 876 974)	17,0%	(2 160 940)	19,6%	(4 037 914)	36,6%	(1 301 460)	33,2%	66,0%	
Repayment of borrowing	(1 760 158)	-	-	-	-	-	-	(13 333)	.9%	(100,0%)	
Net Cash from/(used) Investing Activities	(9 520 769)	(8 072 067)	84,8%	4 583 733	(48,1%)	(3 488 333)	36,6%	(3 584 916)	48,2%	(227,9%)	
Cash Flow from Financing Activities											
Receipts	5 960 337	(360)	-	14	-	(346)	-	-	-	(100,0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	6 500 000	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(539 663)	(360)	.1%	14	-	(346)	.1%	-	-	(100,0%)	
Payments	(1 760 158)	-	-	-	-	-	-	(13 333)	.9%	(100,0%)	
Repayment of borrowing	(1 760 158)	-	-	-	-	-	-	(13 333)	.9%	(100,0%)	
Net Cash from/(used) Financing Activities	4 200 180	(360)	-	14	-	(346)	-	(13 333)	(2,5%)	(100,1%)	
Net Increase/(Decrease) in cash held	993 386	(6 588 182)	(663,2%)	1 801 861	181,4%	(4 786 322)	(481,8%)	19 787 711	(2 852,0%)	(90,9%)	
Cash/cash equivalents at the year begin:	10 497 750	-	-	6 006 757	57,2%	-	-	37 709 535	126,1%	(84,1%)	
Cash/cash equivalents at the year end:	11 491 136	6 006 757	52,3%	7 808 617	68,0%	7 808 617	68,0%	57 497 246	801,4%	(86,4%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	637 182	22,4%	87 364	3,1%	82 111	2,9%	2 039 414	71,7%	2 846 071	28,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	876 265	51,3%	75 916	4,4%	66 858	3,9%	688 815	40,3%	1 707 853	17,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	837 797	34,4%	107 406	4,4%	88 429	3,6%	1 398 737	57,5%	2 432 369	24,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	258 482	22,7%	43 235	3,8%	37 436	3,3%	797 637	70,2%	1 136 791	11,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	115 144	15,9%	23 674	3,3%	19 554	2,7%	566 572	78,2%	724 944	7,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	82 677	8,5%	11 080	1,1%	(6 544)	(,7%)	884 596	91,0%	971 809	9,7%	-	-	-	-
Interest on Arrear Debtor Accounts	82 968	10,0%	37 551	4,5%	35 443	4,3%	674 967	81,2%	830 929	8,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(56 395)	8,6%	(59 528)	9,0%	(35 317)	5,4%	(506 986)	77,0%	(658 227)	(6,6%)	-	-	-	-
Total By Income Source	2 834 120	28,4%	326 697	3,3%	287 970	2,9%	6 543 752	65,5%	9 992 539	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	119 514	(1 309,7%)	24 921	(273,1%)	22 450	(246,0%)	(176 010)	1 928,8%	(9 126)	(,1%)	-	-	-	-
Commercial	1 235 059	57,6%	75 982	3,5%	67 408	3,1%	764 096	35,7%	2 142 546	21,4%	-	-	-	-
Households	1 321 047	18,9%	217 911	3,1%	173 297	2,5%	5 293 415	75,6%	7 005 671	70,1%	-	-	-	-
Other	158 500	18,6%	7 882	.9%	24 814	2,9%	662 251	77,6%	853 447	8,5%	-	-	-	-
Total By Customer Group	2 834 120	28,4%	326 697	3,3%	287 970	2,9%	6 543 752	65,5%	9 992 539	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(920)	100,0%	-	-	-	-	-	-	(920)	2,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(33 026)	100,0%	-	-	-	-	-	-	(33 026)	97,3%
Total	(33 946)	100,0%	-	-	-	-	-	-	(33 946)	100,0%

Contact Details

Municipal Manager	Mr Lungelo Mbandazayo	021 400 1167
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.